IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.550 OF 1998

The Commissioner of Income-tax,
Kolhapur .. Applicant.
V/s.
M/s.Naik Ice Cold Storage .. Respondent.

Mr.Parag Vyas for the applicant.
Mr.Pramod Vaidya with Mr.S.N. Inamdar for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 11TH OCTOBER, 2005.

P.C. :

1. Heard the learned counsel for the applicant. The Tribunal has referred following question for the opinion of this Court reading as under :-

> Whether in the facts and in the circumstances of the case, the Tribunal was right in law in holding that the assessee was entitled to deduction under section 80HH of the Income-tax Act, 1961 ?

2. The above question has already been answered by the Apex Court in the case of **CIT V/s. Relish Foods [(1999) 237 ITR 59 (SC)]** in favour of the revenue and against the assessee. In this view of the matter, question stands answered accordingly for the reasons stated in the case of Relish Foods. Reference, accordingly stands disposed of with no order as to costs.

****